

HELLER FIRM - 14 + HOUR DAYS

Position	Name	Date of servi	Hours	Rate	Fees	Case matter	Desc of services ¹
Shareholder	Berman, Stan	04/24/2002	15	\$365.00	\$5,475.00	Electric Market Failures	Finalize MMCP reply brief (4.5); prepare for Phase II of refund proceeding (10.5).
	Total Hours		15		\$5,475.00		
	Total Fees						
Shareholder	Berman, Stan	05/19/2002	14	\$468.00	\$6,552.00	FERC Fact-Finding Investigation	Prepare data responses in Enron investigation.
	Total Hours		14		\$6,552.00		
	Total Fees						
Shareholder	Berman, Stan	05/20/2002	18.5	\$468.00	\$8,658.00	FERC Fact-Finding Investigation	Prepare data responses in Enron investigation.
	Total Hours		18.5		\$8,658.00		
	Total Fees						
Shareholder	Berman, Stan	05/21/2002	16	\$468.00	\$7,488.00	FERC Fact-Finding Investigation	Prepare data responses in Enron investigation.
	Total Hours		16		\$7,488.00		
	Total Fees						
Shareholder	Berman, Stan	06/06/2002	12	\$365.00	\$4,380.00	Electric Market Failures	Prehearing conference at FERC (6.0); prepare phase II testimony (6.0).
Shareholder	Berman, Stan	06/06/2002	2	\$468.00	\$936.00	FERC Fact-Finding Investigation	Prepare response to Dunn Committee requests.
	Total Hours		14		\$5,316.00		
	Total Fees						
Shareholder	Berman, Stan	07/17/2002	16	\$468.00	\$7,488.00	Electric Market Failures	Prepare for Flory deposition (6.5); edit rebuttal testimony (2.0); conference call re issues list (4.0); edit motion in PX proceedings (3.5).
	Total Hours		16		\$7,488.00		
	Total Fees						
Shareholder	Cole, Adam M.	04/17/2002	15.3	\$297.00	\$4,544.10	PG&E v. CPUC Commissioners	"Prepare and draft summary judgment brief, declarations and supporting documents (11.5); conference with team members re same (1.8); exchange email re same (2.0)."
	Total Hours		15.3		\$4,544.10		
	Total Fees						
Shareholder	Cole, Adam M.	06/24/2002	1.1	\$297.00	\$326.70	PG&E v. CPUC Commissioners	"Exchange email re interrogatories, document requests and requests for admission to defendants and TURN (0.8); conference with Mr. Sheen re discovery issues (0.3)."
Shareholder	Cole, Adam M.	06/24/2002	0.1	\$342.00	\$34.20	CPUC Docket 01-03-082	Conference with Mr. Popofsky re Supreme Court writ petition.
	Total Hours		13.3	\$342.00	\$4,548.60	Bankruptcy-Employment and Fee / Jaffe re reply brief (1.3); conference with Mr. Benvenuti re same (0.2).	Draft reply to U.S. Trustee's objections to Third Interim Fee Application and accompanying declarations (11.2); exchange email with Ms. Woo re declaration (0.6); conference with Mr.
	Total Hours		14.5		\$4,909.50		
	Total Fees						

EXHIBIT

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Shareholder	Fiala, Marie L.	04/11/2002	15.7	\$392.00	\$6,154.40	PG&E v. CPUC Commissioners	conferences and e-mail communications with Messrs. Popofsky, Reiber and Cole re summary judgment briefing issues (1.5); review and revise supporting declarations and other p
Shareholder	Fiala, Marie L.	04/11/2002	0.5	\$459.00	\$229.50	Other CPUC and California State l	Conference with Mr. Mannheim re research pertaining to proposed CA legislation (.3); conference with Ms. Collanton re same (.2).
	Total Hours		16.2				
	Total Fees				\$6,383.90		
Shareholder	Fiala, Marie L.	05/02/2002	15	\$392.00	\$5,880.00	PG&E v. CPUC Commissioners	"Draft and revise briefing in opposition to CPUC and TURB summary judgment motions (10.5); review and comment on draft declarations, supplemental request for judicial notice and evidentiary objections, and conferences with Messrs. Reiber, Cole and Sheen a
	Total Hours		15				
	Total Fees				\$5,880.00		
Associate	Grace, Sandy I.	04/19/2002	16.5	\$261.00	\$4,306.50	Electric Market Failures	Review and revise MMCP reply brief.
	Total Hours		16.5				
	Total Fees				\$4,306.50		
Associate	Grace, Sandy I.	05/14/2002	18	\$261.00	\$4,698.00	FERC Fact-Finding Investigation	Prepare response to FERC data request.
	Total Hours		18				
	Total Fees				\$4,698.00		
Associate	Grace, Sandy I.	05/16/2002	14	\$261.00	\$3,654.00	FERC Fact-Finding Investigation	Prepare response to FERC data request.
	Total Hours		14				
	Total Fees				\$3,654.00		
Associate	Grace, Sandy I.	05/19/2002	18	\$261.00	\$4,698.00	FERC Fact-Finding Investigation	Prepare response to FERC data request.
	Total Hours		18				
	Total Fees				\$4,698.00		
Associate	Grace, Sandy I.	05/20/2002	20.5	\$261.00	\$5,350.50	FERC Fact-Finding Investigation	Prepare response to FERC data request.
	Total Hours		20.5				
	Total Fees				\$5,350.50		
Associate	Grace, Sandy I.	07/02/2002	14.6	\$261.00	\$3,810.60	Electric Market Failures	Prepare Phase II responsive testimony.
	Total Hours		14.6				
	Total Fees				\$3,810.60		
Associate	Grace, Sandy I.	07/10/2002	7.5	\$261.00	\$1,957.50	Electric Market Failures	Telephone with opposing counsel re protected testimony in EL02-26 (.3); draft discovery request (7.2).
Associate	Grace, Sandy I.	07/10/2002	7.2	\$261.00	\$1,879.20	Electric Market Failures	Draft discovery requests.
Associate	Grace, Sandy I.	07/10/2002	0.4	\$261.00	\$104.40	Qualifying Facilities Proceedings/l	Review FERC daily releases for QF-related orders.
Associate	Grace, Sandy I.	07/10/2002	0.5	\$261.00	\$130.50	Appeals of FERC Orders	Prepare CADS form for petition for review (.2); prepare motion to consolidate (.3).
	Total Hours		15.6				

	Total Fees		\$4,071.60						
Special Counsel	Kim, Hyun S.	04/19/2002	17.5	\$329.00	\$5,757.50	Electric Market Failures	Draft reply brief (17.5).		
	Total Hours Total Fees		17.5		\$5,757.50				
Special Counsel	Kim, Hyun S.	05/14/2002	18	\$329.00	\$5,922.00	FERC Fact-Finding Investigation	Prepare response to FERC data request.		
	Total Hours Total Fees		18		\$5,922.00				
Special Counsel	Kim, Hyun S.	05/15/2002	16	\$329.00	\$5,264.00	FERC Fact-Finding Investigation	Prepare response to FERC data request.		
	Total Hours Total Fees		16		\$5,264.00				
Special Counsel	Kim, Hyun S.	05/16/2002	16	\$329.00	\$5,264.00	FERC Fact-Finding Investigation	Prepare response to FERC data request (16.0).		
	Total Hours Total Fees		16		\$5,264.00				
Special Counsel	Kim, Hyun S.	05/17/2002	14	\$329.00	\$4,606.00	FERC Fact-Finding Investigation	Prepare response to FERC data request (14.0).		
	Total Hours Total Fees		14		\$4,606.00				
Special Counsel	Kim, Hyun S.	05/19/2002	18	\$329.00	\$5,922.00	FERC Fact-Finding Investigation	Prepare response to FERC data request (18.0).		
	Total Hours Total Fees		18		\$5,922.00				
Special Counsel	Kim, Hyun S.	05/20/2002	20.5	\$329.00	\$6,744.50	FERC Fact-Finding Investigation	Prepare response to FERC data response (20.5).		
	Total Hours Total Fees		20.5		\$6,744.50				
Special Counsel	Kim, Hyun S.	07/02/2002	17	\$329.00	\$5,593.00	Electric Market Failures	Revise and prepare Phase II Testimony for filing (17.0).		
	Total Hours Total Fees		17		\$5,593.00				
Special Counsel	Kim, Hyun S.	07/03/2002	14	\$329.00	\$4,606.00	Electric Market Failures	"Prepare, file and distribute Phase II testimony (14.0)."		
	Total Hours Total Fees		14		\$4,606.00				
Paralegal	Luster, David R.	04/17/2002	16	\$158.00	\$2,528.00	PG&E v. CPUC Commissioners	"Review, revise and prepare materials for summary judgment filing."		
	Total Hours Total Fees		16		\$2,528.00				
Paralegal	Luster, David R.	05/02/2002	17.5	\$158.00	\$2,765.00	PG&E v. CPUC Commissioners	Prepare papers for summary judgment opposition filing.		

	Total Hours	17.5							
	Total Fees		\$2,765.00						
Paralegal	Luster, David R. 05/09/2002	15.5	\$158.00	\$2,449.00	PG&E v. CPUC Commissioners	Prepare materials for summary judgment reply filing.			
	Total Hours	15.5							
	Total Fees		\$2,449.00						
Associate	Sheen, Raymonk 07/31/2002	14.1	\$315.00	\$4,441.50	PG&E v. CPUC Commissioners	Telephone with Mr. Jacobson re document production issues (.1); telephone with Ms. Gandesbury re same (.2); telephone with Mr. Williamson re same (.2); draft responses to second set of document requests (4.3); telephone with Ms. Winn re same (.2); draft m			
	Total Hours	14.1							
	Total Fees		\$4,441.50						
Paralegal	Stone, Matthew I 05/14/2002	14.5	\$104.00	\$1,508.00	Bankruptcy-Employment and Fee / Prepare third interim fee application for filing.				
	Total Hours	14.5							
	Total Fees		\$1,508.00						
Paralegal	Stone, Matthew I 05/20/2002	16.8	\$104.00	\$1,747.20	FERC Fact-Finding Investigation	Prepare privilege log and other materials for document production.			
	Total Hours	16.8							
	Total Fees		\$1,747.20						
Paralegal	Stone, Matthew I 07/29/2002	2.5	\$122.00	\$305.00	PG&E v. CPUC Commissioners	"Attend meeting with Mss. Flala, Collanton, Ware, Gould, Lee and Msrs. Hayden, Sheen, Cole, Reiber and Tacorda re case status and assignments."			
Paralegal	Stone, Matthew I 07/29/2002	12.4	\$122.00	\$1,512.80	Bankruptcy-Employment and Fee / service and filing (5.0).	Prepare and edit June bills for cover sheet application (7.4); prepare fee application for			
	Total Hours	14.9							
	Total Fees		\$1,817.80						

HOWARD RICE FIRM - 14 + HOUR DAYS

Position	Name	Date of service	Hours	Rate	Fees	Case matter	Desc of services ¹
Attorney	Amy E. Margolin	07/18/2002	15.4	\$330.00	\$5,082.00	Preemption Issues	Meetings regarding reply brief, including conference call with co-counsel (2.0); further continued revisions to same, including multiple conferences with co-counsel and colleagues (13.2); conference with J. Falk re draft brief (2)
	Total Hours		15.4		\$5,082.00		
	Total Fees						
Attorney	Amy E. Margolin	07/19/2002	16.8	\$330.00	\$5,544.00	Preemption Issues	Continued preparation-revisions to Appellants' reply brief, including numerous conferences with client and co-counsel and circulate drafts for comments
	Total Hours		16.8		\$5,544.00		
	Total Fees						
Legal Assistant	Bryan Jay Gresham	06/14/2002	17.5	\$180.00	\$3,150.00	Claims and Objectio	Conference with G. Kaplan re standard language for omnibus objections (2); cite-check objections to claims (3.0); assemble exhibits to objections (2.4); proofread attorneys' edits (2.7); proofread and prepare for filing objections to cia
	Total Hours		17.5		\$3,150.00		
	Total Fees						
Legal Assistant	Bryan Jay Gresham	06/28/2002	18.8	\$180.00	\$3,384.00	Claims and Objectio	Revise list of objections to claims (2.5); proofread and cite-check objections to claims (7.8); check attorney edits to objections (3.5); organize factual exhibits to objections (4.2); create new list of objections (8)
	Total Hours		18.8		\$3,384.00		
	Total Fees						
Attorney	Ceide Zapparoni	06/26/2002	8.8	\$265.00	\$2,332.00	Claims and Objectio	Review and analyze materials for DWR \$36,000 claim objection (1.5); call to J. Nexon re "under \$5,000" motion (1); review Boston Properties objection materials (4); discussion with C. Chung and D. Anderson re Enron (2); call from J. Nexon re "under
	Ceide Zapparoni	06/26/2002	6	\$265.00	\$1,590.00	Enron Dispute & Liti	Review Enron emails (2); fax NBAA to C. Chung (1); discussion with J. Ferrer re Enron exhibits and filing (3); discussion with P. O'Connor re same (1); conference call with C. Anderson re NBAA (3); call from G. Kaplan re ECC claim (
	Total Hours		14.8		\$3,922.00		
	Total Fees						
Attorney	Ceide Zapparoni	06/27/2002	12.4	\$265.00	\$3,286.00	Claims and Objectio	Review Boston Properties documents for preparation of objection (8); prepare, edit, and finalize DWR \$36,000 objection (2.2); draft, revise, and edit Boston Properties objection (5.1); draft, revise, and review omnibus objection re work performed by
	Ceide Zapparoni	06/27/2002	5.9	\$265.00	\$1,563.50	Enron Dispute & Liti	Email to-from C. Chung re ENA objections (1); call from C. Chung re same (1); call to C. Chung re Enron documents (1); review comments from K. Pearce re ECC and ENA objections (2); related discussion with C. Chung (1); discussion with J. Ferrer
	Total Hours		18.3		\$4,849.50		
	Total Fees						
Attorney	Gary M. Kaplan	04/09/2002	0.8	\$340.00	\$272.00	Professional Emplo	Prepare for and meet with K. Boyl and D. Taylor regarding review and revision of Howard, Rice bills in preparation for fee application
	Gary M. Kaplan	04/09/2002	4.3	\$340.00	\$1,462.00	Litigation - Cal PX	Draft correspondence to Participant Committee counsel summarizing proposed changes to PX plan (2.7); related file review including latest plan and disclosure statement (1.5); related emails with client (1)
	Gary M. Kaplan	04/09/2002	0.6	\$340.00	\$204.00	Plan and Disclosure	Telephone conference with V. Steffin regarding program for employees on Plan issues (1); related conference with J. Nexon (1); related conference with W. Lafferty (2); reviewed program materials (2)

Attorney	Gary M. Kaplan	04/09/2002	7	\$340.00	\$2,380.00	Claims and Objectio	Prepare for and appear at hearing on omnibus objection to duplicate claims (1.6); draft related order (4); related emails with client (2); related emails and telephone conference
Attorney	Gary M. Kaplan	04/09/2002	0.2	\$340.00	\$68.00	Rule 2004 Exam Re	related order (4); related emails with client (2); related emails and telephone conference
Attorney	Gary M. Kaplan	04/09/2002	0.1	\$340.00	\$34.00	Enron Dispute & Liti	Telephone conference with N. Formanek regarding ISO document production issues
Attorney	Gary M. Kaplan	04/09/2002	0.2	\$340.00	\$68.00	Generator Claims	Telephone conference with chambers regarding continuance of stay relief hearing
Attorney	Gary M. Kaplan	04/09/2002	1.4	\$340.00	\$476.00	Plan Prosecution	Conference with J. Lopes regarding various objections to generator claims and motion for temporary allowance of claims for plan voting (1); related conference with K. Bliss (1)
Attorney	Gary M. Kaplan	04/09/2002	0.2	\$340.00	\$68.00		Review and revise voting procedures motion in connection with CPUC plan (9); related conference with J. Nexon, J. Hershenson and S. Ching (4); conference with J. Nexon regarding classifying certain claims for voting purposes (1)
Attorney	Gary M. Kaplan	04/09/2002	0.2	\$340.00	\$68.00		Conference with E. Schulman re interplay between bankruptcy court and state re claim
Total Hours			14.8				
Total Fees				\$5,032.00			
Attorney	Gary M. Kaplan	04/17/2002	1.9	\$340.00	\$646.00	Litigation - Cal PX	Telephone conference with R. Leibow regarding resolving objections to Participant Committee plan (2); related conference with J. Lopes (1); related email with client (1); related telephone conference with T. Walper and regarding competing plan prop
Attorney	Gary M. Kaplan	04/17/2002	1.8	\$340.00	\$612.00	Plan and Disclosure	Telephone conference with M. Kessler regarding mortgage bond prepayment premium issues (5); related conferences with J. Lopes and J. Schaffer (3); draft revisions to Plan and Disclosure Statement regarding same (9); related conference with W. Laffe
Attorney	Gary M. Kaplan	04/17/2002	4	\$340.00	\$1,360.00	Claims and Objectio	Prepare for and appear at hearing on various claim objections (1.3); related emails with client (2); related email with C. Yowell (1); email and telephone conference with A. Burr
Attorney	Gary M. Kaplan	04/17/2002	0.9	\$340.00	\$306.00	Case Administration	Conference with bankruptcy group regarding strategy and planning
Attorney	Gary M. Kaplan	04/17/2002	2.6	\$340.00	\$884.00	Rule 2004 Exam Re	Prepare for and appear at hearing on motion for ISO and PX document production (1.6); post-hearing conference with R. Orbeta and S. Schirle (2); related email with client (2); Emails and telephone conference with D. Anderson regarding ascertaining cure amounts for
Attorney	Gary M. Kaplan	04/17/2002	0.7	\$340.00	\$238.00	Enron Dispute & Liti	assignment of Enron gas contracts (3); related emails with I. Goldstein (4)
Attorney	Gary M. Kaplan	04/17/2002	4.4	\$340.00	\$1,496.00	Generator Claims	Draft motion to temporarily allow generator claims for plan voting purposes (3.5); related conference with J. Lopes (1); related file review (4); related conferences with K. Bliss regarding status of omnibus objections (2); related conference with
Total Hours			16.3				
Total Fees				\$5,542.00			
Attorney	Gary M. Kaplan	04/19/2002	3.8	\$340.00	\$1,292.00	Professional Empl	Review and revise Howard, Rice bills for monthly "cover sheet application"
Attorney	Gary M. Kaplan	04/19/2002	3.3	\$340.00	\$1,122.00	Litigation - Cal PX	Further review of plan proposed by Cal PX (8); related conference with J. Lopes (2); prepare for and attend meeting with F. Wan regarding same and regarding disputed issues regarding Participant Committee plan and strategy (8); prepare for and part
Attorney	Gary M. Kaplan	04/19/2002	0.5	\$340.00	\$170.00	Plan and Disclosure	Conference with J. Nexon regarding expansion of Class 8 to provide "pass through" treatment to certain pending litigation claims (1); review and revise certain portions of plan and disclosure statement (2); conference with J. Nexon regarding revisio
Attorney	Gary M. Kaplan	04/19/2002	4.5	\$340.00	\$1,530.00	Claims and Objectio	Draft stipulation resolving objections to numerous Fireman's claims (2.4); related email and telephone conference with C. Knox (2); related telephone conference with chambers
Attorney	Gary M. Kaplan	04/19/2002	1.9	\$340.00	\$646.00	Case Administration	Conference with bankruptcy group regarding strategy and planning (1.2); review and revise internal and external calendars (5); related telephone conference with B. Bond (1)
Attorney	Gary M. Kaplan	04/19/2002	0.2	\$340.00	\$68.00	Rule 2004 Exam Re	Multiple emails with N. Formanek and client regarding format and procedures regarding ISO document production
Attorney	Gary M. Kaplan	04/19/2002	0.1	\$340.00	\$34.00	Enron Dispute & Liti	Telephone conference with D. Anderson regarding escrow issues regarding Enron cure
Attorney	Gary M. Kaplan	04/19/2002	0.1	\$340.00	\$34.00	Generator Claims	Conference with J. Nexon regarding generator inquiry regarding liquidation and payment of generator claims
Attorney	Gary M. Kaplan	04/19/2002	1.5	\$340.00	\$510.00	Plan Prosecution	Review and revise voting procedures motion (1.1); review and revise proposed ballots (4)
Attorney	Gary M. Kaplan	04/19/2002	0.1	\$340.00	\$34.00	Discovery Issues	Conference with S. Sherr regarding discovery plan for PG&E and CPUC plans
Total Hours			16				
Total Fees				\$5,440.00			

Attorney	Gary M. Kaplan	04/22/2002	0.2	\$340.00	\$68.00	Professional Empl	Whitman (.1) Prepare for and appear at hearing on disclosure statement proposed by Participant Committee (4.0); related conference with J. Lopes (.1); related telephone conference with T. Walper (.2); email with client re results of hearing and strategy (.3); rela
Attorney	Gary M. Kaplan	04/22/2002	4.7	\$340.00	\$1,598.00	Litigation - Cal PX	Boyl re claim objection calendar (.1); review correspondence from creditors re proposed
Attorney	Gary M. Kaplan	04/22/2002	6.2	\$340.00	\$2,108.00	Claims and Objecto	stipulations and potential claim objections (.2); email and conference w
Attorney	Gary M. Kaplan	04/22/2002	1.1	\$340.00	\$374.00	Case Administration	Prepare for and attend conference with bankruptcy group re strategy and planning
Attorney	Gary M. Kaplan	04/22/2002	0.8	\$340.00	\$272.00	Rule 2004 Exam Re	related email with N. Formanek and A. Danker (.1); conference with J.
Attorney	Gary M. Kaplan	04/22/2002	1.1	\$340.00	\$374.00	Generator Claims	Revise motion for temporary allowance of generator claims for voting purposes (.9); related
Attorney	Gary M. Kaplan	04/22/2002	1.7	\$340.00	\$578.00	Plan Prosecution	Emails with client (.1); related emails with K. Bliss re objections to generator claims (.1) Emails and conference with J. Nexon re various issues re voting procedures including voting motion, related ballots and notices and classification matters (.7); related conferences with S. Ching (.2); review and revise notices of non-voting status (.6)
Total Hours			15.8				
Total Fees				\$5,372.00			
Attorney	Gary M. Kaplan	04/23/2002	0.2	\$340.00	\$68.00	Professional Empl	Conference with W. Lafferty re potential expansion of retention of Celeryty and disclosure re
Attorney	Gary M. Kaplan	04/23/2002	0.2	\$340.00	\$68.00	Litigation - Cal PX	same (.1); related conference with J. Lopes (.1) Email with R. Leibow re latest Participant Committee Plan and Disclosure Statement (.1); related email with client (.1)
Attorney	Gary M. Kaplan	04/23/2002	6.7	\$340.00	\$2,278.00	Claims and Objecto	duplicate environmental claims and re seeking return of
Attorney	Gary M. Kaplan	04/23/2002	0.3	\$340.00	\$102.00	Post-Petition Financ	Emails with client re potential letter of credit re gas financing Review revised order re providing ISO and PX documents to market participants (.3); related emails with A. Danker (.2); related fax to A. Danker (.1); telephone conference with
Attorney	Gary M. Kaplan	04/23/2002	0.8	\$340.00	\$272.00	Rule 2004 Exam Re	S. Schirte re Rule 2004 request re Pendola fire claims (.2)
Attorney	Gary M. Kaplan	04/23/2002	0.3	\$340.00	\$102.00	Enron Dispute & Lit	Emails with client re determining cure amounts for Enron contract assignment
Attorney	Gary M. Kaplan	04/23/2002	0.6	\$340.00	\$204.00	Generator Claims	Conferences with J. Lopes re omnibus objections to generator claims (.1); related conferences with E. Schuilman and K. Bliss (.2); related telephone conference with R.
Attorney	Gary M. Kaplan	04/23/2002	5.5	\$340.00	\$1,870.00	Plan Prosecution	Orbela and re motion for temporary allowance for voting purposes (.2); related email Prepare for and participate in meeting re classification of claims for voting (3.3); review related documents (.9); telephone conference with M. Dejurian re same (.2); multiple
Attorney	Gary M. Kaplan	04/23/2002	0.1	\$340.00	\$34.00	CPUC Plan	emails and conferences with S. Ching re voting procedures motion and relat Conference with A. Margolin re potential motion for reconsideration re exclusivity orders and procedural status
Total Hours			14.7				
Total Fees				\$4,998.00			
Attorney	Gary M. Kaplan	04/24/2002	0.2	\$340.00	\$68.00	Professional Empl	Conference with C. Yowell re potential expansion of Celeryty's employment and supplemental disclosure re same
Attorney	Gary M. Kaplan	04/24/2002	1.4	\$340.00	\$476.00	Litigation - Cal PX	Review motion re temporary allowance of utility claims for voting purposes (.8); related email with client (.2); related file review, including comparison to motion re temporary allowance of generator claims (.4)
Attorney	Gary M. Kaplan	04/24/2002	6.6	\$340.00	\$2,244.00	Claims and Objecto	Prepare for and attend client meeting re claim steering committee ("Path 1") (1.8); related emails with client re analysis of "booked amount" of claim (.2); telephone conference with
Attorney	Gary M. Kaplan	04/24/2002	0.3	\$340.00	\$102.00	Post-Petition Financ	N. Rubenstein re potential objection to ABAG Power claim (.2); prepa
Attorney	Gary M. Kaplan	04/24/2002	1.1	\$340.00	\$374.00	Case Administration	Multiple emails with client re proposed letter of credit to support gas purchases Conference with bankruptcy group re strategy and planning
Attorney	Gary M. Kaplan	04/24/2002	0.2	\$340.00	\$68.00	Rule 2004 Exam Re	Telephone conferences with S. Schirte re potential motion for Rule 2004 examination re Pendola fire claims
Attorney	Gary M. Kaplan	04/24/2002	1.3	\$340.00	\$442.00	Generator Claims	Revise motion for temporary allowance of generator claims for voting (.5); related email with client (.2); review and revise omnibus objection to duplicate claims (.4); related conference with E. Schuilman (.1); conference with K. Bliss re other omnibu

Attorney	Gary M. Kaplan	04/24/2002	5.2	\$340.00	\$1,768.00	Plan Prosecution	Prepare for and attend client meeting re voting issues (1.9); review related materials (4); related telephone conferences and conference with D. Davis (6); related telephone conference with D. Kelley (2); related conference with J. Nexon (2); multi
	Total Hours		16.3				
	Total Fees				\$5,542.00		
Attorney	Gary M. Kaplan	04/30/2002	0.1	\$340.00	\$34.00	Relief from Stay	Conference with J. Nexon re motion for stay relief by Laguna Irrigation District
Attorney	Gary M. Kaplan	04/30/2002	1.1	\$340.00	\$374.00	Plan and Disclosure claims	Revised interest payment matrix (3); related email with I. Annand and M. Snyder (1); related email with C. Addas (1); telephone call with D. Cooley re memo re interest on ESP
Attorney	Gary M. Kaplan	04/30/2002	8.4	\$340.00	\$2,856.00	Claims and Objectio	Review Fireman's Fund oppositions to claim objections (1.5); related emails and telephone calls with E. Lemmer (4); related legal research (3); prepare for and attend client meeting re same and re stipulation resolving certain claims (1.9); revise s
Attorney	Gary M. Kaplan	04/30/2002	2.3	\$340.00	\$782.00	Post-Petition Financ	Review and mark up petition to CPUC re obtaining secured letter of credit to finance gas purchases (6); prepare for and attend client meeting re same and bankruptcy implications, including effect of confirmed plan (1.7)
Attorney	Gary M. Kaplan	04/30/2002	0.4	\$340.00	\$136.00	Rule 2004 Exam Re	Review correspondence from ISO and PX enclosing document production (1); draft letter to Celerity as custodian re same (2); related telephone call with R. Orbeta (1)
Attorney	Gary M. Kaplan	04/30/2002	2.5	\$340.00	\$850.00	Plan Prosecution	Multiple emails and conferences with S. Ching re voting procedures motion and related notices and ballots (4); multiple emails and telephone calls with client and voting agent re same (6); telephone calls with S. Welber re CPUC position re same (3)
Attorney	Gary M. Kaplan	04/30/2002	1.4	\$340.00	\$476.00	CPUC Plan	Conference with M. Bartholomew re research re expressing preference between competing plans on ballots (6); review opposition to CPUC Disclosure Statement (8)
	Total Hours		16.2				
	Total Fees				\$5,508.00		
Attorney	Gary M. Kaplan	05/01/2002	0.3	\$360.00	\$108.00	Professional Emplo	Nexon (1); conference with J. Landau re application to employ environmental consultants
Attorney	Gary M. Kaplan	05/01/2002	0.2	\$360.00	\$72.00	Relief from Stay	Conference with C. Zapparoni re motion to stay relief by Laguna Irrigation District and response re same
Attorney	Gary M. Kaplan	05/01/2002	0.9	\$360.00	\$324.00	Litigation - Cal PX	Review latest PX plan and disclosure statement by Participant Committee (7); related email with client (2)
Attorney	Gary M. Kaplan	05/01/2002	1.4	\$360.00	\$504.00	Plan and Disclosure	Telephone call with D. Cooley re memo re interest issues related to ESP claim (5); related Conference with P. Auborg (4); reviewed same (3); related Conference with J. Lopes (1); related email with client (1)
Attorney	Gary M. Kaplan	05/01/2002	6.9	\$360.00	\$2,484.00	Claims and Objectio	Review and redraft notice of claim assignment (8); related emails and telephone calls with K. Tappero (4); related conference with J. Nexon (1); draft stipulation re Franchise Tax Board claim and related issues (5); email with J. Battin re same an
Attorney	Gary M. Kaplan	05/01/2002	0.4	\$360.00	\$144.00	Case Administration	Email and conference with C. Frey re research bankruptcy legislation and potential impact on PG&E case
Attorney	Gary M. Kaplan	05/01/2002	0.7	\$360.00	\$252.00	Case Administration	Conference with bankruptcy group re strategy and planning
Attorney	Gary M. Kaplan	05/01/2002	0.1	\$360.00	\$36.00	Rule 2004 Exam Re	Telephone call with R. Aviles re data produced by ISO and PX
Attorney	Gary M. Kaplan	05/01/2002	0.2	\$360.00	\$72.00	Generator Claims	Telephone call with R. Orbeta re objections to individual generator claims following omnibus duplicate objections
Attorney	Gary M. Kaplan	05/01/2002	5.5	\$360.00	\$1,980.00	Plan Prosecution	Multiple emails and telephone calls with client re plan voting motion and related documents (8); prepare for and attend client meeting re voting issues (1.8); multiple conference with S. Ching re same (4); review and revise motion and other document
	Total Hours		16.6				
	Total Fees				\$5,976.00		
Attorney	Gary M. Kaplan	05/14/2002	7.6	\$360.00	\$2,736.00	Professional Emplo	Nexon (3); related conference with J. Schaffer (1); related e-mails with K. Boyl (4); related file review (3)
Attorney	Gary M. Kaplan	05/14/2002	10.8	\$360.00	\$3,888.00	Claims and Objectio	Prepare for attend client meeting with Barthell re resolution of their claims (2.0); review Travelers (45 page) response to claim objections (7); prepare for and attend client meeting re same (2.0); related legal research (7); review and revise obje

Attorney Attorney	Gary M. Kaplan Gary M. Kaplan	05/14/2002 05/14/2002	1 0.1	\$360.00 \$360.00	\$360.00 \$36.00	Claims and Objectio Rule 2004 Exam Re	E-mail and telephone call with K. Pearce re interest issues re ISDA claims (.2); related e-mail with M. White (.1); conference with J. Schaffer and J. Nexon re potential addition of
Attorney	Gary M. Kaplan	05/14/2002	0.2	\$360.00	\$72.00	Plan Prosecution	S. Schirle re obtaining further document production from ISO Conference with J. Nexon re voting rights motion and related issues, including potential discovery re solicitation lists
Total Hours Total Fees	19.7 \$7,092.00						
Attorney	Gary M. Kaplan	05/20/2002	0.3	\$360.00	\$108.00	Litigation - Cal PX	motion (.1); email with S. Schirle re discovery motion by generators and potential response thereto (.2)
Attorney	Gary M. Kaplan	05/20/2002	12.8	\$360.00	\$4,608.00	Claims and Objectio	Prepare for and attend client meeting re claim analysis and objection (1.4); conference with A. Lawler re stipulation issues (.2); related telephone call with M. Ardell (.2); prepare for
Attorney	Gary M. Kaplan	05/20/2002	1.6	\$360.00	\$576.00	Case Administration	Conference with bankruptcy group re strategy and planning (1.1); Conference with C. Frey re legal research re pending bankruptcy legislation (.3); email with client re timing issues re
Attorney	Gary M. Kaplan	05/20/2002	0.2	\$360.00	\$72.00	Enron Dispute & Liti	omnibus generator objections (.2)
Attorney	Gary M. Kaplan	05/20/2002	0.1	\$360.00	\$36.00	CPUC Plan	Conference with C. Zapparoni re client meeting re Enron claim objections (.1); related client email (.1) Conference with MXB re memo to Marvel bankruptcy case
Total Hours Total Fees	15 \$5,400.00						
Attorney	Gary M. Kaplan	06/13/2002	13.1	\$360.00	\$4,716.00	Claims and Objectio	Prepare for and appear at hearing on omnibus objections to late-filed claims (5.4); pre-hearing and post-hearing conferences with client (1.8); related client emails (.4); draft proposed order re same and related emails (.4); draft proposed order re s
Attorney	Gary M. Kaplan	06/13/2002	2.1	\$360.00	\$756.00	Generator Claims	Conference with J. Lopes re Participant Committee request for ISO-PX data subject to protective order (.1); conferences with K. Bliss and J. Sutton re omnibus objection to
Attorney	Gary M. Kaplan	06/13/2002	0.5	\$360.00	\$180.00	QF Claims	duplicate scheduling coordinator and customer claims (.6); review and revise sa Conference with L. Katsen re objection to various QF claims (.1); telephone call with S. Moy re omnibus objection to paid and satisfied QF claims (.1); review and revise same (.3)
Total Hours Total Fees	15.7 \$5,652.00						
Attorney	Gary M. Kaplan	06/14/2002	0.3	\$360.00	\$108.00	Litigation - Cal PX	Conference with J. Lopes re voting rights motion by Partipants Committee (.1); related email with client (.2); review motion (.6)
Attorney	Gary M. Kaplan	06/14/2002	9.9	\$360.00	\$3,564.00	Claims and Objectio	Review and revise numerous objections to claims (5.9); numerous internal conferences re same (.8); related client emails and telephone calls (.3); emails with Berger and client re C.
Attorney	Gary M. Kaplan	06/14/2002	0.1	\$360.00	\$36.00	General Operations	Conference with W. Lafferty re proposed transaction with PG&E affiliate and related Court
Attorney	Gary M. Kaplan	06/14/2002	2.4	\$360.00	\$864.00	Case Administration	Conference with bankruptcy group re strategy and planning (1.0); review and revise internal and external PG&E calendars (.9); related conference with L. Vallin (.3); related email and
Attorney	Gary M. Kaplan	06/14/2002	0.1	\$360.00	\$36.00	Enron Dispute & Liti	Conference with client re termination of various Enron transactions
Attorney	Gary M. Kaplan	06/14/2002	0.1	\$360.00	\$36.00	Generator Claims	Email with client re termination of various Enron transactions
Attorney	Gary M. Kaplan	06/14/2002	1.1	\$360.00	\$396.00	CPUC Plan	Conference with K. Bliss re various objection to generator claims Review outline of objections to CPUC plan (.7); related conference with bankruptcy group
Total Hours Total Fees	14 \$5,040.00						
Attorney	Gary M. Kaplan	06/25/2002	3.2	\$360.00	\$1,152.00	Litigation - Cal PX	related telephone call with T. Walper and re utility and other participant claims against PX (.3)
Attorney	Gary M. Kaplan	06/25/2002	0.5	\$360.00	\$180.00	Plan and Disclosure	client email (.1); email with D. Anderson re payment of claims and interest under the PG&E Plan (.2)
Attorney	Gary M. Kaplan	06/25/2002	2.8	\$360.00	\$1,008.00	Claims and Objectio	Conference call with client re various claim objections to be filed (1.1); related conference with J. Nexon and re related claim issues (.4); review and revise related calendar (.3); Conference with C. Frey re objections to subcontractor claims (.3);

Attorney Attorney	Gary M. Kaplan Gary M. Kaplan	06/25/2002 06/25/2002	5 0.1	\$360.00 \$360.00	\$1,800.00 \$36.00	Claims and Objectio Enron Dispute & Liti	Email and conference with J. Nexon re payment integrity meeting and issues re payment of current interest (.1); email and conference with K. Kessler re resolution of CCSF claims (.4); review and revise related stipulation (.5); telephone call with M.
Attorney	Gary M. Kaplan	06/25/2002	5.6	\$360.00	\$2,016.00	Generator Claims	Draft omnibus objection to duplicate ESP claims (1.7); related client emails (2); draft omnibus objections to ESP claims based on FERC refunds (1.8); related client emails (2); telephone call with M. Gandesbery re foregoing and re other ESP objection
Attorney	Gary M. Kaplan	06/25/2002	1	\$360.00	\$360.00	CPUC Plan	Monitor press conference re CPUC's proposed employment of UBS Warburg (5); review related motion (5)
	Total Hours Total Fees		18.2		\$6,552.00		
Attorney	Gary M. Kaplan	06/26/2002	0.4	\$360.00	\$144.00	Litigation - Cal PX	Review proposed status report in Enron v. PX action (.3); related client email (1)
Attorney	Gary M. Kaplan	06/26/2002	6.3	\$360.00	\$2,268.00	Claims and Objectio	Emails and conferences with K. Kessler re stipulation re CCSF claims (.7); review and revise same (.5); related conference with J. Nexon (2); email with T. Luttrell re equity claim
Attorney	Gary M. Kaplan	06/26/2002	0.3	\$360.00	\$108.00	General Operations	Telephone call with R. Welch re proposed derivative transactions and treatment as administrative expenses (.1); telephone call with D. Anderson re Court approval for relinquishing capacity on pipeline and assigning same (.2)
Attorney	Gary M. Kaplan	06/26/2002	3.8	\$360.00	\$1,368.00	Enron Dispute & Liti	Review and revise objection to Enron Canada claims (1.4); related email and conference with C. Zapparoni (2); review and revise objection to Enron North America claims (1.8); Draft objection to duplicate ESP claims (.4); related client emails and telephone call with M. Gandesbery (2); draft objection to ESP claims re FERC refunds (.3); related client emails and telephone call with M. Gandesbery (.3); related telephone call
Attorney Attorney	Gary M. Kaplan Gary M. Kaplan	06/26/2002 06/26/2002	4.4 0.2	\$360.00 \$360.00	\$1,584.00 \$72.00	Generator Claims QF Claims	Conference with I. Katzen re objections to various QF claims
	Total Hours Total Fees		15.4		\$5,544.00		
Attorney Attorney	Gary M. Kaplan Gary M. Kaplan	06/27/2002 06/27/2002	0.1 0.7	\$360.00 \$360.00	\$36.00 \$252.00	Real Property Lease Plan and Disclosure	Telephone call re status of Hookston Square lease and proposed assumption
Attorney Attorney	Gary M. Kaplan Gary M. Kaplan	06/27/2002 06/27/2002	7.6 0.9	\$360.00 \$360.00	\$2,736.00 \$324.00	Claims and Objectio Case Administration	Email with A. Chia re quantifying post-confirmation liabilities (.4); related file review (.3) Review and revise numerous objections to claims (2.6); related conference with A. Bomse, T. Luttrell, K. Kessler, I. Katzen, C. Zapparoni, E. Schuman (8); related emails and telephone calls Celery (3); prepare for and attend payment integrity mee
Attorney	Gary M. Kaplan	06/27/2002	0.2	\$360.00	\$72.00	Enron Dispute & Liti	Conference with C. Zapparoni re objections to Enron Canada and Enron North America
Attorney Attorney	Gary M. Kaplan Gary M. Kaplan	06/27/2002 06/27/2002	6.3 0.3	\$360.00 \$360.00	\$2,268.00 \$108.00	Generator Claims QF Claims	Draft objection to duplicate ESP claims (.6); draft objection to ESP claims based on FERC refunds (.1); related client email (.2); related Conference with J. Lopes (.1); related telephone call with M. Gandesbery (.2) review and revise numerous generat
	Total Hours Total Fees		16.1		\$5,796.00		Conference with I. Katzen re setoff issues re Tosco claim and re various other QF
Attorney	Gary M. Kaplan	06/28/2002	0.4	\$360.00	\$144.00	Litigation - Cal PX	Email with client re results of hearing on voting rights motion, scheduling for Participant Committee plan, filing of plan by debtor and related strategy
Attorney	Gary M. Kaplan	06/28/2002	7.9	\$360.00	\$2,844.00	Claims and Objectio	Review and revise numerous objections to claims being filed today (6.8); multiple related conferences with Howard, Rice claims team, including J. Nexon, C. Frey, K. Kessler. T.
Attorney	Gary M. Kaplan	06/28/2002	0.1	\$360.00	\$36.00	General Operations	Luttrell (.9); review letter from S. Manalo re ELC scheduling (.1); relate
Attorney Attorney	Gary M. Kaplan Gary M. Kaplan	06/28/2002 06/28/2002	1.5 0.3	\$360.00 \$360.00	\$540.00 \$108.00	Case Administration Enron Dispute & Liti	Conference with D. Anderson and R. Welch re administrative expense treatment for proposed gas purchase agreement obligations
Attorney	Gary M. Kaplan	06/28/2002	3.9	\$360.00	\$1,404.00	Generator Claims	Review and revise internal and external PG&E calendars (1.2); related telephone call with Bliss, C. Zapparoni, I. Katzen, J. Whitman, J. Sutton (.7); conference with K. Bliss re omnibus objection to RMR claims (.4); conference with J. Whitman re objecti

Attorney	Gary M. Kaplan	06/28/2002	0.2	\$360.00	\$72.00	QF Claims	Conference with I. Katzen re various objections to QF claims
	Total Hours		14.3				
	Total Fees				\$5,148.00		
Attorney	Gary M. Kaplan	07/25/2002	3.1	\$360.00	\$1,116.00	Claims and Objectio	Review and revise letter to court re omnibus objection to Housing Authority claims (.3); related email with M. Bartholomew (.1); review and revise related proposed order (.2); Draft stipulation re Fremont lease claim (.3); related email with creditor (.2); email with T. Luttrell re claim subject to multiple omnibus objections (.1); telephone call with P. Koh re objection to unspecified dollar amount claims (.1) conference w
Attorney	Gary M. Kaplan	07/25/2002	1.3	\$360.00	\$468.00	Claims and Objectio	Conference with C. Frey re stipulation resolving GE claims (.1); review and revise same (.2); conference with J. Nexon re Caltrans claims (.1) related conference with E. Schulman (.1); conference with C. Frey re withdrawal of mechanics lien claim sub
Attorney	Gary M. Kaplan	07/25/2002	1	\$360.00	\$360.00	Claims and Objectio	Conference with J. Whiteman re opposing ELC motion re late filed claim and related discovery (.8); email with D. Mangini re M. Conlon deposition (.1); responded to various
Attorney	Gary M. Kaplan	07/25/2002	1.4	\$360.00	\$504.00	Claims and Objectio	creditor inquiries re claim objections (.3); conference with K. Bliss re resolutio
Attorney	Gary M. Kaplan	07/25/2002	0.2	\$360.00	\$72.00	Litigation - Cal PX	Draft letters to client re filing of claims in PX bankruptcy case
Attorney	Gary M. Kaplan	07/25/2002	1.2	\$360.00	\$432.00	Case Administration	Conference with bankruptcy group re strategy and planning (.1.0); review calendar (.2) Review additional oppositions to omnibus objection to scheduling coordinator claims by various cities (.9); conference with K. Bliss re same and response thereto (.3); related legal research (.1.2); related emails with M. Gorton and L. Engel (.6); emai
Attorney	Gary M. Kaplan	07/25/2002	3.2	\$360.00	\$1,152.00	Generator Claims	Bliss and re letter to Court re status of omnibus objection to QF claims (.5); review and revise same (.2)
Attorney	Gary M. Kaplan	07/25/2002	1.1	\$360.00	\$396.00	QF Claims	Review and revise latest draft of brief re confirmation procedures (.9); review and revise stipulation resolving treatment of class 6 claims (.4); related conference with J. Lopes (.1); emails with client and co-counsel re revesting of property (.3)
Attorney	Gary M. Kaplan	07/25/2002	1.7	\$360.00	\$612.00	Plan Prosecution	
	Total Hours		14.2		\$5,112.00		
	Total Fees						
Attorney	Inna M. Katzen	06/28/2002	5.8	\$250.00	\$1,450.00	Claims and Objectio	Prepare claims objections
Attorney	Inna M. Katzen	06/28/2002	9.6	\$250.00	\$2,400.00	QF Claims	Prepare QF claims objections (.7.4); phone calls with client re QF claims objections (.2.2).
	Total Hours		15.4		\$3,850.00		
	Total Fees						
Attorney	James L. Lopes	06/27/2002	6.6	\$560.00	\$3,696.00	Plan and Disclosure	Prepare for and attend exclusivity hearing (6.0); telephone call with R. Peters re same (.4); telephone call with R. Moore re same (.2)
Attorney	James L. Lopes	06/27/2002	6.2	\$560.00	\$3,472.00	Plan Prosecution	Prepare for and attend DF King hearing (2.5); meeting with senior management re confirmation efforts (2.0); meeting with Powerex re plan issues (1.7)
Attorney	James L. Lopes	06/27/2002	0.9	\$560.00	\$504.00	CPUC Plan	Review and sign stipulation re UBS motion (.2); meeting re response (.7)
Attorney	James L. Lopes	06/27/2002	1	\$560.00	\$560.00	Preemption Issues	Review Rule 54 decision from Judge Walker
	Total Hours		14.7		\$8,232.00		
	Total Fees						
Attorney	Janet A. Nexon	04/18/2002	11.9	\$385.00	\$4,581.50	Plan and Disclosure	Review and revise Plan and Disclosure Statement (9.7); conference call with W. Campbell, I. Annand, J. Schaffer, J. Lopes re disclosure statement issues (.5); conferences with J. Telephone call with K. Pearce re CIBC claim (.2); prepare for and attend conference call re
Attorney	Janet A. Nexon	04/18/2002	0.9	\$385.00	\$346.50	Claims and Objectio	interest payment issues with PG&E and consultant (.7)
Attorney	Janet A. Nexon	04/18/2002	0.5	\$385.00	\$192.50	General Operations	Review and revise motion re franchise, permit expenses
							Prepare for and attend conference call with counsel for CPUC re voting issues (.8); prepare for and attend all-hands call re revised treatment of certain claims (1.2); attend conference call re voting classification issues (1.0)
Attorney	Janet A. Nexon	04/18/2002	3	\$385.00	\$1,155.00	Plan Prosecution	
	Total Hours		16.3		\$6,275.50		
	Total Fees						

Attorney	Janet A. Nexon	06/13/2002	15.1	\$405.00	\$6,115.50	Claims and Objectio	Telephone calls with D. Sheffer re status of various objections to claims (.4); review and revise omnibus objections (Rule 20A, insufficient documentation, financial claims, pending CPUC claims etc.) (7.2); review and revise individual claim objection
Attorney	Janet A. Nexon	06/13/2002	2	\$405.00	\$810.00	Plan Prosecution	Conference call with J. Sullivan, J. Spiotto, D. Coffino, K. Tappero re balloting issues (.6); prepare for and attend media call re voting procedures (1.4)
	Total Hours		17.1		\$6,925.50		
	Total Fees						
Attorney	Janet A. Nexon	06/27/2002	2.5	\$405.00	\$1,012.50	Professional Empl	Review and edit May invoices (1.5); prepare for and attend hearing re DF King employment
Attorney	Janet A. Nexon	06/27/2002	12.5	\$405.00	\$5,062.50	Claims and Objectio	Telephone call with B. Clement re claims issues (.3); prepare for and attend hearing re \$5000 or less claims order (1.5); prepare proposed order (4); telephone conference with I.
Attorney	Janet A. Nexon	06/27/2002	1	\$405.00	\$405.00	Case Administration	Howard, Rice attorney meeting re status-strategy
	Total Hours		16		\$6,480.00		
	Total Fees						
Attorney	Jeffrey L. Schaffer	05/02/2002	13.5	\$435.00	\$5,872.50	CPUC Plan	Review multiple emails and sets of revisions from C. Warner, W. Mannheim, B. Lange, D. Coffino, G. Encinas, L. Everett et. al to draft Objections to CPUC Disclosure Statement (2.4); meeting with C. Warner, B. Mannheim and W.Lafferty re same and revisions
Attorney	Jeffrey L. Schaffer	05/02/2002	0.5	\$435.00	\$217.50	Preemption Issues	Review motion and correspondence from Appellees re due date of response brief and related matters; conference with A. Margolin re same, review draft memo to client and review draft response to Appellees' motion
	Total Hours		14		\$6,090.00		
	Total Fees						
Attorney	Jeffrey L. Schaffer	07/07/2002	14.7	\$435.00	\$6,394.50	CPUC Plan	Draft and revise opposition to CPUC motion (11.4); telephone conference call with M. Donnelly, D. Ludemann, R. Stone, S. Russell et al. re comments on draft supporting declaration (2.2); conferences with W. Lafferty re revisions to CPUC motion (.9); c
	Total Hours		14.7		\$6,394.50		
	Total Fees						
Attorney	Jenna Whitman	06/27/2002	14.7	\$195.00	\$2,866.50	Claims and Objectio	Finalize PX Collateral claim with client, K. Bliss (1.5); consult with A. Connor re WAPA objection (.6); revise same (3.0); consult with W. Haley, S. Halverson re Redding objection (7); revise same (1.5); confer with D. Otavís re WAPA objection (1.1
	Total Hours		14.7		\$2,866.50		
	Total Fees						
Legal Assistant	Jerome E. Ferrer	06/13/2002	14.2	\$175.00	\$2,485.00	Claims and Objectio	Review service list for objections to claims prepared by A. Bomse (.4); review objection to claims prepared by D. Kane (.5); review of objection re insufficient documentation (.4); review of objections to claim prepared by M. Bartholomew (.4); review
	Total Hours		14.2		\$2,485.00		
	Total Fees						
Legal Assistant	Jerome E. Ferrer	06/14/2002	17.2	\$175.00	\$3,010.00	Claims and Objectio	Review of documents and preparation of exhibits to objections to various claims (3.5); draft of edits and check changes to objections to claims (3.6); discussion with J. Nexon, G. Kaplan and others re objections to claims, edits, exhibits and service
	Total Hours		17.2		\$3,010.00		
	Total Fees						
Legal Assistant	Jerome E. Ferrer	06/27/2002	14.5	\$175.00	\$2,537.50	Claims and Objectio	Discussion(s) with J. Nexon, G. Kaplan and attorney team re Objections to Claims (1.2); review of Objections to Claims (2.6); draft of edits to Objections to Claims (1.9); review of changes to Objection to Claims (2.2); preparation of Exhibits to Objecti

	Total Hours Total Fees	14.5 \$2,537.50			
Legal Assistant	Jerome E. Ferrer	06/28/2002	17.5	\$175.00	\$3,062.50
	Total Hours Total Fees		17.5		\$3,062.50
Attorney	Jlin H. Kim	04/01/2002	14.2	\$240.00	\$3,408.00
	Total Hours Total Fees		14.2		\$3,408.00
Attorney	Jlin H. Kim	04/02/2002	15.8	\$240.00	\$3,792.00
	Total Hours Total Fees		15.8		\$3,792.00
Attorney	Jlin H. Kim	04/18/2002	14.1	\$240.00	\$3,384.00
	Total Hours Total Fees		14.1		\$3,384.00
Attorney	Jlin H. Kim	05/23/2002	15.1	\$250.00	\$3,775.00
	Total Hours Total Fees		15.1		\$3,775.00
Attorney	Keith Kessler	06/27/2002	14.3	\$275.00	\$3,932.50
	Total Hours Total Fees		14.3		\$3,932.50
Attorney	Kimberly A. Bliss	06/27/2002	11.7	\$250.00	\$2,925.00
	Kimberly A. Bliss	06/27/2002	1.2	\$250.00	\$300.00
	Kimberly A. Bliss	06/27/2002	1.8	\$250.00	\$450.00
	Total Hours Total Fees		14.7		\$3,675.00
Attorney	Kimberly A. Bliss	06/28/2002	2.5	\$250.00	\$625.00
Attorney	Kimberly A. Bliss	06/28/2002	12	\$250.00	\$3,000.00
	Kimberly A. Bliss	06/28/2002	1.5	\$250.00	\$375.00
	Total Hours Total Fees		16		\$4,000.00
Attorney	Kimberly A. Bliss	07/25/2002	0.6	\$250.00	\$150.00
Attorney	Kimberly A. Bliss	07/25/2002	1.3	\$250.00	\$325.00

Attorney	Kimberly A. Bliss	07/25/2002	0.9	\$250.00	\$225.00	Litigation -Generator	Conference with R. Oscare re July QF agreements (3); prepare Harde stipulation for filing (3); draft email to Committee re GRS agreement (1); conference with J. Laszlo re (3); draft email to Committee re GRS agreement (1); review email re Ultrapower (1)
Attorney	Kimberly A. Bliss	07/25/2002	1	\$250.00	\$250.00	Bakerfield QFS App	Conferences with B. Burk and research re possible related appeals
Attorney	Kimberly A. Bliss	07/25/2002	2	\$250.00	\$500.00	Oildale Appeal	Prepare for and attend meeting re Oildale
Attorney	Kimberly A. Bliss	07/25/2002	3.3	\$250.00	\$825.00	Generator Claims	Review NCPA opposition (3); conference with client re same (2); review message from G. Kaplan re NCPA (1); review Palo Alto opposition and conferences with G. Kaplan re same (8); conference with DWK counsel re plan modifications (2); internal con
Attorney	Kimberly A. Bliss	07/25/2002	5.1	\$250.00	\$1,275.00	QF Claims	Conferences with T. Cohen re CIT stipulation (4); conferences with J. Laszlo and M. Penskar re CIT stipulation (2); internal conferences with stipulation (1.0); edit stipulation (4); draft status letter re QF administrative objection, including cla
Attorney	Kimberly A. Bliss	07/25/2002	14.2		\$3,550.00		
Lawyer	Mark Bartholomew	06/27/2002	3.5	\$225.00	\$787.50	Claims and Objectio	Draft omnibus objection re billing claims (3.0); revise objection for Pyramid Communications claim (.5)
Lawyer	Mark Bartholomew	06/27/2002	10.8	\$225.00	\$2,430.00	CPUC Plan	Confer with W. Lafferty, J. Lopes, J. Schaffer re CPUC's motion for fees (1.0); research case law re motion for fees (9.8)
Lawyer	Matthew Schulz	05/07/2002	15.8	\$225.00	\$3,555.00	Preemption Issues	Continue research and preparation of memorandum re appealability doctrines (15.5); meeting with J. Schaffer and A. Margolin re opposition to motion to dismiss appeal (.5)
Lawyer	Matthew Schulz	05/08/2002	14.2		\$3,195.00	Preemption Issues	Continued research and writing of memorandum re appealability doctrines (12.6); reviewed motion to dismiss appeal (.1); meeting with J. Schaffer and A. Margolin re opposition to motion to dismiss appeal (1.5)
Legal Assistant	Nathaniel H. Hunt	06/14/2002	16	\$40.00	\$640.00	Claims and Objectio	Revise, prepare and file objections to numerous omnibus and individual claims (15.0); prepare service of objections (1.0)
Legal Assistant	Nathaniel H. Hunt	06/28/2002	19.5	\$40.00	\$780.00	Claims and Objectio	Edit, revise and prepare Objections with exhibits and file with Bankruptcy Court (15.5); prepare electronic distribution of Objections filed and transmit to PG&E (4.0)
Legal Assistant	Padraig J. O'Connor	06/27/2002	14.4	\$135.00	\$1,944.00	Claims and Objectio	Review, organization, legal and record cite checking, and organization of exhibits to various objections to claims (10.1); preparation for filing of objections to claims (4.8); Service of objections to claims (10.1); preparation for filing of objections to claims (4.8);
Legal Assistant	Padraig J. O'Connor	06/28/2002	17.2	\$135.00	\$2,322.00	Claims and Objectio	objections to claims (10.1); preparation for filing of objections to claims (4.8);
	Total Hours		17.2		\$2,322.00		
	Total Fees				\$2,322.00		

Attorney	Steve Sherr	06/20/2002	14.2	\$350.00	\$4,970.00	Discovery Issues	Document review work (10.2); review, analyze and revise Protective Order in light of comments (1.3); email to C. McManus (2); telephone conference with W. Reiman (6); Internal conference regarding same (4); draft memorandum to confirmation team reg
	Total Hours		14.2		\$4,970.00		
	Total Fees						
Attorney	Steve Sherr	07/10/2002	15.8	\$350.00	\$5,530.00	Discovery Issues	Meeting at Celerity with C. Purdy, W. Walters, J. Dowdell (2.2); work on discovery protocol and related motion(5.5); work on response to CPUC document request (3.5); preparation for and attend meeting with J. Dowdell, E. Jacobson & J. Kim regarding do
	Total Hours		15.8		\$5,530.00		
	Total Fees						
Attorney	Steve Sherr	07/21/2002	15.2	\$350.00	\$5,320.00	Discovery Issues	Work on Motion regarding Discovery Protocol (6.2); related negotiations with CPUC counsel (3.0); drafting and conference calls with M. Schenker (6.0)
	Total Hours		15.2		\$5,320.00		
	Total Fees						
Attorney	Steve Sherr	07/31/2002	1.2	\$350.00	\$420.00	Plan Prosecution	Review and analyze solicitation TRO brief
Attorney	Steve Sherr	07/31/2002	15.9	\$350.00	\$5,565.00	Discovery Issues	Review and revise draft document requests (1.3); revise discovery protocol and preparation for 8-1 hearing (8); coordinate response to CPUC document request meeting with M. Schenker, J. Dwyer and J. Kim regarding documents (2.0); coordinate document
	Total Hours		17.1		\$5,985.00		
	Total Fees						
Attorney	Tracey Luttrell	06/13/2002	14.7	\$275.00	\$4,042.50	Claims and Objectio	Review and revise exhibits to equity-related objections (6.4); various email and telephone conferences with J. Nexon, G. Kaplan, D. Kelly, S. Moy re same (1.6); conference with J. Whittman (4); telephone conferences with R. Aviles (5) re duplicate, a
	Total Hours		14.7		\$4,042.50		
	Total Fees						
Attorney	William J. Lafferty	04/02/2002	1.5	\$360.00	\$540.00	Professional Emplo	Confer with S. Johnson re expert retention issue re NKA additional retention issues (3); telephone call with M. Schenker re same (3); telephone call with J. Landau (2); confer with C. Ferguson, LECG re LECG status, review letter (5); confer with D
Attorney	William J. Lafferty	04/02/2002	0.5	\$360.00	\$180.00	Litigation -Generat	Confer with K. Bliss re comp memo issues (3); review email (2)
	Total Hours		2.0				
	Total Fees						
Attorney	William J. Lafferty	04/02/2002	10.4	\$360.00	\$3,744.00	Plan and Disclosure	Review plan and disclosure statement Exhibit "C" from D. Sullivan (6); review, revise plan and disclosure statement (3.0); confer with D. Sullivan, C. Warner re change to Exhibit "C" re potential update of information presented (5); confer with J. L
Attorney	William J. Lafferty	04/02/2002	0.7	\$360.00	\$252.00	Personal Property L	Confer with C. Middlekauf, D. Fleisig re assumption-modification issue for QF (5); review D. Fleisig email re same (2)
	Total Hours		11.1				
	Total Fees						
Attorney	William J. Lafferty	04/02/2002	3.7	\$360.00	\$1,332.00	Plan Prosecution	Confer with J. Kim re outstanding objections re chart of open items - response (6); review notes, revise chart (3); confer with C. Warner re open items (3); confer with P. Pascuzzi-C. Warner re open items (1.0); confer with various other creditors-
Attorney	William J. Lafferty	04/02/2002	1.2	\$360.00	\$432.00	Discovery Issues	Confer with S. Sherr re discovery "initial disclosure" issues (3); review email from D. Fleisig, anlaysis (3); confer re discovery issues (4); review S. Scherr email analysis (2)
	Total Hours		4.9				
	Total Fees						
Attorney	William J. Lafferty	05/01/2002	0.3	\$380.00	\$114.00	Relief from Stay	Review letter re Flores claim, suggest modifications
Attorney	William J. Lafferty	05/01/2002	1.5	\$380.00	\$570.00	Litigation -Generat	Confer with I. Katsen re brief in opposition to Bakersfield QFs motion (5); review draft, confer with I. Katsen (7); confer with C. Smith re QF issues (3)
Attorney	William J. Lafferty	05/01/2002	1	\$380.00	\$380.00	DWR	Confer with P. Pascuzzi, C. Warner re servicing agreement issues, re conference call (4); review draft agreement (6)
Attorney	William J. Lafferty	05/01/2002	0.3	\$380.00	\$114.00	Sierra Pacific Litgat	Confer with C. Middlekauf re SPI-mediation issues
	Total Hours		2.1				
	Total Fees						

Attorney	William J. Lafferty	05/01/2002	1.4	\$380.00	\$532.00	Plan Prosecution	Review D. Fleisig email, confer re all-day offsite (.8); review materials re plan confirmation issues (.6)
Attorney	William J. Lafferty	05/01/2002	9.5	\$380.00	\$3,610.00	CPUC Plan	Prepare for, attend meet and confer session re CPUC disclosure statement and plan (3.0); confer with C. Warner, W. Mannheim re strategy (.5); review, revise draft of objections to CPUC disclosure statement and plan (4.5); confer with J. Schaffer re add
	Total Hours		14		\$5,320.00		
	Total Fees						
Attorney	William J. Lafferty	05/02/2002	2	\$380.00	\$760.00	Professional Employ	Confer with C. Warner, D. Schuricht re DWR-DT issues (.5); analysis re same (.4); confer with D. Fleisig, J. Lopes, M. Schenker re motion re retention of experts, re strategy (.6);
Attorney	William J. Lafferty	05/02/2002	0.9	\$380.00	\$342.00	Litigation -Generato	Prepare for, attend meet and confer session re CPUC disclosure statement and plan (3.0);
Attorney	William J. Lafferty	05/02/2002	1.7	\$380.00	\$646.00	DWR	Review revised brief re Bakersfield QEs, suggest further revisions
Attorney	William J. Lafferty	05/02/2002	1	\$380.00	\$380.00	Plan Prosecution	Prepare for, participate in lengthy telephone call re DWR Servicing Agreement (1.2); confer with C. Warner thereafter re strategy (.3); confer with J. Hershenson re same (.2)
Attorney	William J. Lafferty	05/02/2002	9.8	\$380.00	\$3,724.00	CPUC Plan	Confer with R. Meiss re solicitation issues (.3); review email from D. Fleisig re open issues, analysis (.7)
	Total Hours		15.4				Review, analyze numerous comments re draft of CPUC disclosure statement and plan (1.4); confer with C. Warner re Tube comments (.2); confer with J. Schaffer re comments re additional modifications (1.0); review, revise document with J. Schaffer (6.5);
	Total Fees				\$5,852.00		

Deloitte Firm - Current Billing Period (April 02 - July 02)
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01
UST Analysis - September 27, 2002

General Breakdown of Services Provided by Deloitte in its Fee Application

	<u>Hours</u>	<u>Fees</u>
Successor Company Audits	2,167.30	\$575,791
Tax Consultations Regarding the SF Utility Users Tax	9.50	4,293
Preparation of Fee Application	108.40	43,297
	<u>2,285.20</u>	<u>\$623,380</u>

Further Breakdown of Successor Company Audit Services
Based upon Electronic Fee Transmission to U.S. Trustee

Supervision & Review (#70)	490	\$164,741	26.43%
Budget & Review (#72)	64.8	17,892	2.87%
Understanding the Client's Business (#2)	24.8	7,754	1.24%
Understanding the Methodology (#3)	15.8	5,542	0.89%
Meetings with PG&E (#75)	63.5	21,264	3.41%
Internal Meetings (#77)	50.7	18,371	2.95%
Technical Research (#124)	56.1	23,991	3.85%
Registration Statements (#140)	18.6	8,625	1.38%
Management Representation (#18)	24.8	2,144	0.34%
Audit of specific balance sheet, income, expense item:	1476.1	353,057	56.64%
	<u>2285.2</u>	<u>\$623,380</u>	<u>100.00%</u>

Breakdown of Supervision & Review by Accountant

Jim Adams, Partner	\$600	2.2	\$1,320
Mark Edmunds, Partner	\$600	1.3	780
Jeff Jones, Partner	\$600	0.3	180
Greg Seelagy, Partner	\$525	26.7	13,483
David Kral, Senior Manager	\$450	127.8	57,510
Eric Techel, Manager	\$320	136.6	42,066
Miriam Chiapetta, Senior	\$260	96.8	24,284
John Savage, Senior	\$260	90.1	23,426
Sabrina Bubar, Senior	\$200	4.6	920
David Coffman, Senior	\$200	3.6	772
		<u>490.0</u>	<u>\$164,741</u>

DELOITTE - SUPERVISION AND REVIEW

Date	Case matter	Position	Name	Hours	Rate	Fees	Desc of services ¹
04/01/2002	Audit Services - Supervision & Review	Senior	David Coffman	1	200	200	Review and edit Scott Bollen's property testing methodology documentation
06/24/2002	Audit Services - Supervision & Review	Senior	David Coffman	2.6	220	572	Review of workpapers
04/01/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	3.1	450	1,395	Review of substantive workpapers
04/02/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	2	450	900	Review of substantive workpapers
04/03/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	3	450	1,350	Review of substantive workpapers
04/04/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	3	450	1,350	Review of substantive workpapers
04/05/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	2	450	900	Review of substantive workpapers
04/08/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	2.4	450	1,080	Review of substantive workpapers
04/09/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	6	450	2,700	Review of substantive workpapers
04/10/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	5.7	450	2,565	Review of substantive workpapers
04/10/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	0.3	450	135	Review of substantive workpapers
04/11/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	3.5	450	1,575	Preparation of agenda and review of handouts for status meeting
04/15/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	4.5	450	2,025	Review of substantive workpapers
04/16/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	2	450	900	Review of substantive workpapers
04/18/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	5.9	450	2,655	Review of substantive workpapers
04/22/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	3.7	450	1,665	Review of substantive workpapers
04/23/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	4.5	450	2,025	Review of substantive workpapers
04/24/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	0.6	450	270	Review of substantive workpapers
04/30/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	5	450	2,250	Review of substantive workpapers
05/03/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	1.5	450	675	Review of open issues and status of completion of substantive areas
05/06/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	4	450	1,800	Review of open issues and status of completion of substantive areas
05/07/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	5.8	450	2,610	Review of substantive workpapers
05/08/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	5.6	450	2,520	Analysis of open items
05/20/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	2	450	900	Update of fee analysis
05/31/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	3	450	1,350	Review of open issues and status of completion of substantive areas
06/03/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	1.5	450	675	Review of miscellaneous audit workpapers
06/12/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	1.7	450	765	Debt allocation methodologies
06/14/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	2.8	450	1,260	Review of technical memorandums regarding financial statement presentation issues
06/17/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	3	450	1,350	GRC allocation testing
06/18/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	1.2	450	540	Schedule staff resources
06/25/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	3	450	1,350	Review of fixed asset testing workpapers
07/01/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	3.5	450	1,575	Review of substantive workpapers.
07/02/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	3.9	450	1,755	Review of substantive workpapers.
07/03/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	2.5	450	1,125	Review of substantive workpapers.
07/08/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	1.5	450	675	Review of substantive workpapers.
07/09/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	2.2	450	990	Review of estimates to complete and assignment of personnel.
07/10/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	2	450	900	Review of Disco liabilities testing.
07/11/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	4	450	1,800	Review of memorandum regarding registration statement requirements.
07/12/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	7.3	450	3,285	Review of various substantive testing workpapers.
07/23/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	3.2	450	1,440	Review of substantive workpapers.
07/25/2002	Audit Services - Supervision & Review	Senior Manager	David Kral	5.4	450	2,430	Citrus revenue testing.
04/03/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.9	300	570	Staff and S Bubar Evaluation discussions
04/04/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.5	300	150	Scheduling
04/04/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.2	300	660	J Wilhelm Evaluation
04/04/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.6	300	480	Overall Status Update
04/08/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.7	300	510	Supervision of staff
04/09/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.2	300	360	Update on audit sections (balance sheet)
04/09/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.4	300	420	Evaluations
04/10/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.7	300	810	Reviewing summary of proposed adjustments for meeting - Balance Sheets
04/10/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.9	300	870	Reviewing summary of proposed adjustments for meeting - Income Statements
04/10/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.4	300	420	Editing presentation for meeting
04/10/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.1	300	330	Discussion of presentation with G Seelagy, J Savage
04/11/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.9	300	270	Scheduling
04/11/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.1	300	630	Supervision of Seniors and Staff
04/15/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.1	300	330	Seniors and Staff
04/16/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.7	300	510	Seniors and Staff
04/18/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.4	300	120	Update of sections with B. Robinson

EXHIBIT 5

04/18/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.8	300	240	Update of sections with T. Hazlewood
04/19/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.4	300	420	Seniors and Staff
04/22/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.2	300	360	Senior and Staff
04/22/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.3	300	690	Review of billing correspondence/free application
04/23/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.2	300	660	Senior and Staff
04/24/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.2	300	660	Senior and Staff
04/26/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.5	300	150	Update with D Coffman
04/26/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.1	300	330	Update with J Savage
04/26/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.9	300	270	Update with M Chiappetta
04/29/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.7	300	210	Seniors and Staff
05/01/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.4	300	420	Supervision of J Savage and B Robinson
05/02/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.7	300	210	Review of concurring review package
05/02/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.1	300	630	Update and instruction on Reconciliation of Leadsheets
05/02/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.8	300	240	Supervision of J Savage and B Robinson
05/03/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.9	300	570	Supervision of J Savage, B Robinson, S Bolton
05/06/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.8	300	540	Update of Open Items
05/07/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.9	300	270	Preparation for Meeting with J Jones
05/08/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.5	300	450	Supervision of B Robinson and J Savage
05/10/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.3	300	390	File transfer from J Savage
05/10/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.8	300	540	Supervision of B Robinson, J Wilhelm J Savage
05/13/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.8	300	240	Supervision of B Robinson, M Chiappetta
05/13/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.8	300	540	Update of Open Items
05/14/2002	Audit Services - Supervision & Review	Manager	Eric Techel	3.4	300	1,020	Supervision of B Robinson
05/15/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.3	300	690	Update Listings for Meeting
05/16/2002	Audit Services - Supervision & Review	Manager	Eric Techel	3.6	300	1,080	Balance Sheet open item review with B Robinson
05/17/2002	Audit Services - Supervision & Review	Manager	Eric Techel	3.3	300	990	Supervision of B Robinson
05/20/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.8	300	540	Supervision of B Robinson, M Chiappetta
05/21/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.4	300	720	Supervision of B Robinson, M Chiappetta
05/22/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.7	300	510	Supervision of B Robinson, M Chiappetta
05/22/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.4	300	420	Review of Timeline and Adjustments
05/29/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.3	300	690	Update of Open Items
05/30/2002	Audit Services - Supervision & Review	Manager	Eric Techel	3.7	300	1,110	Supervision of M. Chiappetta & B. Robinson
05/31/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.5	300	450	Supervision of M. Chiappetta & B. Robinson
06/03/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.1	320	672	Supervision of M. Chiappetta & B. Robinson
06/03/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.6	320	192	Update on all open items
06/04/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.8	320	256	Supervision of M. Chiappetta & B. Robinson
06/05/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.7	320	224	Supervision of M. Chiappetta & B. Robinson
06/05/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.3	320	736	Completion of monthly time summaries
06/06/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.4	320	128	Follow up of open Balance Sheet items
06/07/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.1	320	352	Supervision of M Chiappetta
06/10/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.2	320	704	Workpaper review
06/12/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.5	320	160	Update on all open items
06/13/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.8	320	576	Supervision of M Chiappetta
06/14/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.1	320	352	Supervision of M Chiappetta
06/17/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.6	320	192	Review of Open Items
06/17/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.9	320	608	Supervision of M Chiappetta
06/18/2002	Audit Services - Supervision & Review	Manager	Eric Techel	2.3	320	736	Supervision of M Chiappetta
06/19/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1	320	320	Supervision of M Chiappetta
06/19/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.6	320	512	Preparation of items for D Coffman
06/20/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.2	320	384	Supervision of M Chiappetta
06/21/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.7	320	544	Supervision of D Coffman
06/24/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.8	320	256	Supervision of D Coffman
06/26/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.4	320	448	Supervision of D Coffman
06/28/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.6	320	512	Supervision of D Coffman & B Robinson
07/01/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.6	320	192	Supervision of D Coffman
07/02/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.9	320	288	Scheduling of Staff
07/02/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.8	320	256	Supervision of D Coffman
07/05/2002	Audit Services - Supervision & Review	Manager	Eric Techel	0.9	320	288	Supervision of D Coffman
07/05/2002	Audit Services - Supervision & Review	Manager	Eric Techel	1.4	320	448	Preparation of items for Intern

04/15/2002	Audit Services - Supervision & Review	Senior	John Savage	0.6	260	156	Supervision of staff - B. Robinson
04/16/2002	Audit Services - Supervision & Review	Senior	John Savage	1.7	260	442	Supervision of staff - B. Robinson
04/17/2002	Audit Services - Supervision & Review	Senior	John Savage	0.9	260	234	Supervision of staff - J. Wilhelm
04/17/2002	Audit Services - Supervision & Review	Senior	John Savage	1.8	260	468	Supervision of staff - T. Hazlewood
04/17/2002	Audit Services - Supervision & Review	Senior	John Savage	1.3	260	338	Supervision of staff - B. Robinson
04/18/2002	Audit Services - Supervision & Review	Senior	John Savage	1	260	260	Supervision of staff - J. Wilhelm
04/18/2002	Audit Services - Supervision & Review	Senior	John Savage	1.6	260	416	Supervision of staff - T. Hazlewood
04/18/2002	Audit Services - Supervision & Review	Senior	John Savage	1.2	260	312	Supervision of staff - B. Robinson
04/19/2002	Audit Services - Supervision & Review	Senior	John Savage	3.7	260	962	Preparation of billing correspondence/free application
04/19/2002	Audit Services - Supervision & Review	Senior	John Savage	0.7	260	182	Supervision of staff - J. Wilhelm
04/19/2002	Audit Services - Supervision & Review	Senior	John Savage	1.3	260	338	Supervision of staff - T. Hazlewood
04/19/2002	Audit Services - Supervision & Review	Senior	John Savage	1.4	260	364	Supervision of staff - B. Robinson
04/22/2002	Audit Services - Supervision & Review	Senior	John Savage	3.8	260	988	Preparation of billing correspondence/free application
04/23/2002	Audit Services - Supervision & Review	Senior	John Savage	2.3	260	598	Preparation of billing correspondence/free application
04/26/2002	Audit Services - Supervision & Review	Senior	John Savage	2.1	260	546	Supervision of staff - D. Coffman
04/26/2002	Audit Services - Supervision & Review	Senior	John Savage	2.7	260	702	Supervision of staff - M. Chiappetta
04/29/2002	Audit Services - Supervision & Review	Senior	John Savage	0.3	260	78	Reviewing correspondence from consultants
04/29/2002	Audit Services - Supervision & Review	Senior	John Savage	2.7	260	702	Supervision of staff - B. Robinson
04/30/2002	Audit Services - Supervision & Review	Senior	John Savage	2.5	260	650	Supervision of staff - B. Robinson
05/01/2002	Audit Services - Supervision & Review	Senior	John Savage	1.8	260	468	Supervision of staff - B. Robinson
05/02/2002	Audit Services - Supervision & Review	Senior	John Savage	1.3	260	338	Preparing concurrent review package
05/02/2002	Audit Services - Supervision & Review	Senior	John Savage	2.2	260	572	Supervision of staff - B. Robinson
05/03/2002	Audit Services - Supervision & Review	Senior	John Savage	2.1	260	546	Supervision of staff - S. Bolten
05/06/2002	Audit Services - Supervision & Review	Senior	John Savage	1.8	260	468	Supervision of staff - B. Robinson
05/07/2002	Audit Services - Supervision & Review	Senior	John Savage	2.9	260	754	Supervision of staff - B. Robinson
05/07/2002	Audit Services - Supervision & Review	Senior	John Savage	2.4	260	624	Supervision of staff - B. Robinson
05/08/2002	Audit Services - Supervision & Review	Senior	John Savage	2.7	260	702	Supervision of staff - B. Robinson
05/09/2002	Audit Services - Supervision & Review	Senior	John Savage	3.1	260	806	Transfer of information to E. Techel and M. Chiappetta
05/20/2002	Audit Services - Supervision & Review	Partner	Mark Edmunds	0.3	260	78	Supervision of staff - B. Robinson
05/13/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.9	240	456	Discussions with Engagement team regarding status of engagement
05/13/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.5	240	600	GTTRANS - Review COIL and address open issues
05/13/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.7	240	408	Answer questions on balance sheet testing for B Robinson
05/15/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.8	240	672	Close review notes in ETrans
05/16/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.7	240	648	Answer questions on liability and prepaid testing for B Robinson
05/17/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.6	240	624	Review balance sheet open items post-transition
05/17/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1	240	240	Review open items in preparation for meeting with D Kral
05/17/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.4	240	336	Address open questions and testing approach with B Robinson
05/21/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.4	240	336	Provide update to E Techel
05/22/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.3	240	72	Update open items for 2001 - Genco
05/22/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.4	240	96	Update open items for 2001 - GTTRANS
05/22/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.3	240	72	Update open items for 2001 - ETrans
05/22/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.3	240	72	Update open items for 2001 - Disco
05/23/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.6	240	144	Answer questions for B Robinson on cost of energy
05/23/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.5	240	120	Assist B Robinson with cost of energy questions - GTTRANS
05/24/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.4	240	336	Work on review of the-out WPs
05/24/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.3	240	72	Address open items on various asset workpapers - Genco
05/24/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.6	240	144	Address open items on various asset workpapers - GTTRANS
05/24/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.4	240	96	Address open items on various asset workpapers - ETrans
05/24/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.3	240	72	Address open items on various asset workpapers - Disco
05/24/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.4	240	336	Summarize open item hit list for B Robinson for Tuesday
05/24/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.7	240	648	Review the-out workpapers
05/26/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.6	240	624	Review B Robinson's open items and address items that remain open within 1999 COE
05/27/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.4	240	Document related items that flow from revenue and summarize remaining open items for B	
05/27/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.8	240	576	Robinson, e-mail files
05/29/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.2	240	432	Review B Robinson's open items and address items that remain open within 2000 COE
05/30/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.7	240	528	Review B Robinson's open items and address items that remain open within 2001 COE
05/30/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.9	240	408	Work on balancing account amounts that represent COE to ETrans (TRBA and RSBA)
05/30/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.9	240	216	Review open items with B Robinson

05/30/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	3.4	240	816 Assist with COE testing - DISCO, including analysis of testing procedures remaining
05/30/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.8	240	192 Meet with E Techel to review open workpapers and locate masters
05/31/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.9	240	216 Assist with COE testing - ETRANS
06/03/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.6	260	416 Send open workpapers to E Techel and discuss open items
06/04/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.6	260	416 Assemble manual workpapers and review for open issues
06/04/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.4	260	364 Assist Bill with open items in Cost of Energy - Genco
06/04/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.3	260	338 Assist Bill with open items in Cost of Energy - ETRANS
06/05/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.5	260	390 Prepare workpapers for partner review - Genco
06/05/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.4	260	364 Prepare workpapers for partner review - GTRANS
06/05/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.3	260	338 Prepare workpapers for partner review - ETRANS
06/05/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.8	260	468 Prepare workpapers for partner review - DISCO
06/05/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.2	260	572 Summarize open workpapers and those needing partner review
06/18/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.4	260	364 Summarize status of partner review for reporting
06/18/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.2	260	312 Summarize status of partner review for planning
06/18/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.9	260	754 Summarize status of partner review for substantive testing
06/19/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.2	260	312 Plan for intern time and tasks
06/19/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	3.6	260	936 Transition listing of open items for D Coffman, close notes where possible
06/21/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.7	260	442 Prepare open items for transition to D Coffman
06/24/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.2	260	52 Respond to e-mails from D Coffman
06/25/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.5	260	130 Respond to e-mails from D Coffman/E Techel
07/08/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.6	260	156 Status discussion with E Techel
07/08/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.7	260	442 Review open items from D Coffman and follow-up
07/09/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.9	260	494 Work with A Kitch on preparation of workpapers for partner review
07/10/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.4	260	364 Clear further review notes on WP 8150 - Genco revenue testing; discuss with E Techel
07/10/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.8	260	468 Review package prepared for partner review
07/15/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	0.5	260	312 Status update with E Techel and G Seelagy
07/15/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.7	260	130 Prepare workpaper package for Kral's review
07/15/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.7	260	442 Provide project overview and update to B King
07/16/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.5	260	390 Status update for E Techel
07/18/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2	260	520 Financial Statement Component Summary - GENCO
07/18/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.2	260	572 Financial Statement Component Summary - GTRANS
07/18/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.1	260	546 Financial Statement Component Summary - ETRANS
07/18/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.9	260	494 Financial Statement Component Summary - DISCO
07/19/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.7	260	442 Review and file notes and manual workpaper support received from E Techel
07/19/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	2.4	260	624 Planning document for execution of reporting and wrap-up
07/23/2002	Audit Services - Supervision & Review	Senior	Miriam Chiappetta	1.2	260	312 Update open items list for meeting with D Kral, and resolve issues related to pack upgrade
04/03/2002	Audit Services - Supervision & Review	Senior	Sabrina Bubar	1.6	200	320 Assist in preparing staff evaluations
04/03/2002	Audit Services - Supervision & Review	Senior	Sabrina Bubar	2.1	200	420 Documentation of evaluations
04/05/2002	Audit Services - Supervision & Review	Senior	Sabrina Bubar	0.9	200	180 Documentation of evaluations
				490		164,741

DELOITTE - BUDGET AND REVIEW

Date	Case matter	Position	Name	Hours	Rate	Fees	Desc of services ¹
04/08/2002	Audit Services - Budget & Review	Manager	Eric Techel	2.9	300	870	Discussion and Preparation of Proposed Adjustments
04/11/2002	Audit Services - Budget & Review	Manager	Eric Techel	1.4	300	420	Update on audit sections (balance sheet)
04/22/2002	Audit Services - Budget & Review	Manager	Eric Techel	1.2	300	360	Update of Project Open Items
04/30/2002	Audit Services - Budget & Review	Manager	Eric Techel	1	300	300	Review of open project items
05/07/2002	Audit Services - Budget & Review	Manager	Eric Techel	1.6	300	480	Information Gathering for budgeting
05/13/2002	Audit Services - Budget & Review	Manager	Eric Techel	1.2	300	360	Consolidation of information for budgeting
05/15/2002	Audit Services - Budget & Review	Manager	Eric Techel	1.4	300	420	Projections and staffing requests
05/16/2002	Audit Services - Budget & Review	Manager	Eric Techel	2.1	300	630	Preparation of monthly reconciliations
05/22/2002	Audit Services - Budget & Review	Manager	Eric Techel	0.6	300	180	Scheduling staff
05/29/2002	Audit Services - Budget & Review	Manager	Eric Techel	1.3	300	390	Consolidation of information for budgeting
06/12/2002	Audit Services - Budget & Review	Manager	Eric Techel	2.4	320	768	Reconciliation of all time summaries to billing report
06/25/2002	Audit Services - Budget & Review	Manager	Eric Techel	1.1	320	352	Analysis of budget
07/15/2002	Audit Services - Budget & Review	Manager	Eric Techel	1.2	320	384	Reconciliation to budgeted amounts
07/19/2002	Audit Services - Budget & Review	Manager	Eric Techel	1.7	320	544	Preparation of Scheduling Matrix for August
07/22/2002	Audit Services - Budget & Review	Manager	Eric Techel	1.6	320	512	Reconciliation of time diaries
07/22/2002	Audit Services - Budget & Review	Manager	Eric Techel	0.4	320	128	Follow up on scheduling
07/24/2002	Audit Services - Budget & Review	Manager	Eric Techel	0.7	320	224	Resolution of Scheduling conflicts
04/01/2002	Audit Services - Budget & Review	Senior	John Savage	2.3	260	598	Updating completion and responsibility matrix - 2001 balance sheet
04/02/2002	Audit Services - Budget & Review	Senior	John Savage	0.7	260	182	Updating completion and responsibility matrix - 2001 balance sheet
04/04/2002	Audit Services - Budget & Review	Senior	John Savage	1.5	260	390	Updating completion and responsibility matrix - 2001 balance sheet
04/08/2002	Audit Services - Budget & Review	Senior	John Savage	3.9	260	1014	Preparing summary of proposed adjustments for meeting
04/08/2002	Audit Services - Budget & Review	Senior	John Savage	2.7	260	702	Updating completion and responsibility matrix - 2001 balance sheet
04/09/2002	Audit Services - Budget & Review	Senior	John Savage	2.8	260	728	Preparing summary of proposed adjustments for meeting - 2000 DISCO Balance Sheet
04/09/2002	Audit Services - Budget & Review	Senior	John Savage	2.6	260	676	Preparing summary of proposed adjustments for meeting - 2000 GENCO Balance Sheet
04/09/2002	Audit Services - Budget & Review	Senior	John Savage	1.9	260	494	Preparing summary of proposed adjustments for meeting - 2000 GTRANS Balance Sheet
04/09/2002	Audit Services - Budget & Review	Senior	John Savage	1.7	260	442	Preparing summary of proposed adjustments for meeting - 2000 ETRANS Balance Sheet
04/10/2002	Audit Services - Budget & Review	Senior	John Savage	2.8	260	728	Editing presentation for meeting
04/10/2002	Audit Services - Budget & Review	Senior	John Savage	0.7	260	182	Preparing 2001 Income statements to present proposed adjustments
04/10/2002	Audit Services - Budget & Review	Senior	John Savage	0.8	260	208	Preparing 2000 Income statements to present proposed adjustments
04/10/2002	Audit Services - Budget & Review	Senior	John Savage	0.6	260	156	Preparing 1999 Income statements to present proposed adjustments
04/10/2002	Audit Services - Budget & Review	Senior	John Savage	2	260	520	Preparing summary of proposed adjustments for meeting - 2000 DISCO Balance Sheet
04/10/2002	Audit Services - Budget & Review	Senior	John Savage	2.1	260	546	Preparing summary of proposed adjustments for meeting - 2000 GENCO Balance Sheet
04/10/2002	Audit Services - Budget & Review	Senior	John Savage	0.9	260	234	Preparing summary of proposed adjustments for meeting - 2000 GTRANS Balance Sheet
04/10/2002	Audit Services - Budget & Review	Senior	John Savage	0.8	260	208	Preparing summary of proposed adjustments for meeting - 2000 ETRANS Balance Sheet
04/11/2002	Audit Services - Budget & Review	Senior	John Savage	3.6	260	936	Gathering support for adjustments to provide to PG&E
04/11/2002	Audit Services - Budget & Review	Senior	John Savage	1.7	260	442	Updating completion and responsibility matrix - 2001 balance sheet
04/22/2002	Audit Services - Budget & Review	Senior	John Savage	2.7	260	702	Updating completion and responsibility matrix
04/23/2002	Audit Services - Budget & Review	Senior	John Savage	1.6	260	416	Updating completion and responsibility matrix
04/30/2002	Audit Services - Budget & Review	Senior	John Savage	0.6	260	156	Updating completion and responsibility matrix
				64.8		17982	

DELOITTE - UNDERSTANDING THE CLIENT'S BUSINESS

Date	Case matter	Position	Name	Hours	Rate	Fees	Desc of services ¹
04/01/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	0.6	300	180	Readings on Power Industry
04/03/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	1.2	300	360	Update on the Power Industry
04/08/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	0.9	300	270	Readings on Power Industry
04/16/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	0.8	300	240	Readings on PG&E
04/17/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	0.6	300	180	Readings on Power Industry
04/17/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	2.8	300	840	Readings on PG&E and PoR
04/19/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	1.2	300	360	Readings on PG&E
04/22/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	0.7	300	210	Readings on reorganization
04/30/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	0.8	300	240	Update on Industry
05/06/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	1.3	300	390	Reading on Power Industry
05/10/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	1.4	300	420	Readings on PG&E
05/13/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	0.6	300	180	Readings on PG&E
05/14/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	1.1	300	330	Readings on PG&E
05/16/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	0.6	300	180	Update on Plan of reorganization
06/27/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	2.3	320	736	Reading of issue papers and agreements
07/01/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	1.8	320	576	Review of Master Service Agreement
07/02/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	0.6	320	192	Review of A/R and A/P Issue papers
07/02/2002	Audit Services - Understanding the Client's Busine	Manager	Eric Techel	1.1	320	352	Review of Asset Transfer Agreement
04/22/2002	Audit Services - Understanding the Client's Busine	Partner	Jim Adams	1	600	600	Proposed bilateral contract understanding
07/31/2002	Audit Services - Understanding the Client's Busine	Senior	John Kaistein	3.4	270	918	Reading relating to client background
				24.8		\$7,754	

DELOITTE - UNDERSTANDING THE METHODOLOGY

Date of service	Case matter	Position	Name	Hours	Rate	Fees	Desc of services1
04/02/2002	Audit Services - Understand the Methodology of Reo	Manager	Eric Techel	2.2	300	660	Issue Papers
04/17/2002	Audit Services - Understand the Methodology of Reo	Manager	Eric Techel	3	300	900	Allocation of Interest Income
06/13/2002	Audit Services - Understand the Methodology of Reo	Manager	Eric Techel	0.8	320	256	Review of PoR in connection w/ Footnotes
06/14/2002	Audit Services - Understand the Methodology of Reo	Manager	Eric Techel	1.5	320	480	Review of Footnotes
07/18/2002	Audit Services - Understand the Methodology of Reo	Manager	Eric Techel	1.3	320	416	Review of Genco portion of Reorganization in connection with Footnotes
07/24/2002	Audit Services - Understand the Methodology of Reo	Manager	Eric Techel	2.3	320	736	Review of factors and rates driving reorganization methodology
04/17/2002	Audit Services - Understand the Methodology of Reo	Partner	Jim Adams	1.5	600	900	Review of Process for Income Statement
04/17/2002	Audit Services - Understand the Methodology of Reo	Partner	Jim Adams	1	600	600	Review of Process for Balance Sheet
07/31/2002	Audit Services - Understand the Methodology of Reo	Senior	John Kaistein	2.2	270	\$594	Reading relating to plan background
				15.8		\$5,542	